

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 221: OVERPAYMENTS, REFUNDS**

**§2014. FISH PASSAGE FACILITIES**

Taxes on the sale or use of materials used in the construction of fish passage facilities in new, reconstructed or redeveloped dams, when the fish passage facilities are built in accordance with plans and specifications approved by the Department of Inland Fisheries and Wildlife or the Department of Marine Resources, shall be refundable. [1983, c. 560, §§4, 6 (NEW).]

The State Tax Assessor shall refund sales or use tax paid on these construction materials upon the submission by a person of the following: [1983, c. 560, §§4, 6 (NEW).]

**1. Certification concerning construction.** A certification from the Department of Inland Fisheries and Wildlife or the Department of Marine Resources that the fish passage facilities were constructed in accordance with approved plans and specifications; and

[ 1983, c. 560, §§4, 6 (NEW) .]

**2. Application for tax rebate.** An application for a tax rebate which shall state at a minimum the construction materials purchased, its manufacturers, its cost, the use of which the purchaser has made of the materials and the seller from whom the purchase was made, and shall be accompanied by a copy of the purchase invoices.

[ 1983, c. 560, §§4, 6 (NEW) .]

SECTION HISTORY

1983, c. 560, §§4,6 (NEW) .

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